

B-5 and B-5a

STATEMENT OF REVENUE AND EXPENSES

INSTRUCTIONS

Data must be provided for two fiscal years – projected actual and budget. For the **projected actual** fiscal year, provide data based on actual year to date plus data projected for the remaining months of the fiscal year.

Column A Total -

Lines 1 – 14 Enter all data required by utilizing the hospital records.

Line 3 Enter total amount of Uncollectible Accounts.

Line 4 Enter total amount of charity care for all payors.

Line 6 Enter total Operating Expenses. The amount on this line should be the total operating expenses, but **DO NOT** include Uncollectible Accounts (bad debts) at the charge level and Federal and State income tax.

NOTE: Collections for Uncollectible Accounts previously written off should be netted against the Uncollectible Accounts.

Line 12 Extraordinary items, if any, are to be recorded on this line. Extraordinary items must meet the criteria in generally accepted accounting principles. **A full explanation describing the nature of the extraordinary item must be attached.**

Column B- Medicare; Column C – Medicaid; Column D – PEIA; Column E – Other Governmental and Columns F and G – Nongovernmental (Inpatient and Outpatient) -

Line 1 Calculate and enter total Gross Patient Revenue for each payor group.

Line 2 Calculate Contractual Allowances associated with each payor group.

- Line 3 Enter amount of Uncollectible Accounts associated with each payor group if applicable.
- Line 4 Enter total amount of charity care for each payor group, if applicable.
- Line 5 Enter the total amount of reimbursement received (and receivable) from each payor group.
- Line 6 Calculate Operating Expenses associated with each payor group. Operating Expenses must be calculated as a percent of each payor groups Gross Patient Revenue to Total Revenue.

NOTE: Collections for Uncollectible Accounts previously written off should be netted against the Uncollectible Accounts.

- Line 7 Calculate Income from Patients: Net Patient Revenue **less** Operating Expenses for each payor group.

NOTE: Disproportionate Share Revenues, if applicable, are to be entered in the space provided on the form and also netted against Medicaid Contractual Allowances.

Important

DO NOT include unrealized gains and/or losses in the EROE. See Financial Disclosure Policy Statement 97-4, dated July 30, 1997 and clarification memo dated October 17, 2002 for further information.